ON THE

Dkt. 2710/73568

Group Art Unit 1772

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants: Masanori OGAWA et al.

Serial No. : 10/518,745

Filed: December 9, 2004 Examiner D.J. Loney

For : MASKING MATERIAL

PETITION FOR EXTENSION OF TIME UNDER 37 C.F.R. § 1.136(a)

1185 Ave. of the Americas New York, N.Y. 10036 November 26, 2007

Hon. Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

S I R:

Pursuant to the provisions of 37 C.F.R. §1.136(a), applicants hereby petition that the period for response to the Office Action dated August 22, 2007, in the above-identified application be extended for **one** month. A check in payment of the requisite extension fee of \$60 (small entity status has been claimed), and applicants' response, are submitted herewith.

If any additional extension fee is required to prevent abandonment of the application, please charge the amount of such additional fee to Cooper & Dunham LLP, Deposit Account No. 03-3125. A duplicate copy of this sheet is enclosed.

Respectfully,

Christopher C. Dunham

Christile C' Dunlar

Reg. No. 22,031

Attorney for Applyigants 30050009 10514745

Tel. (212) 278-0400

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I hereby certify that this paper is being deposited this date with the U.S. Postal Service as first class mail addressed to Assistant Commissioner for Patents, Washington, D.C. 20231.

Christopher C. Dunham, Reg. No. 22,031

Date Nov. 26, 2007

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